

S/L 21
25.11.2021
Court. No. 2
cm

WPA 16459 of 2021
M/s. Sun-Kwik Appliances Pvt. Ltd.
Vs.

Deputy Commissioner of State Tax, Bureau of Investigation,
Unit-I & Ors.
(Through Video Conference)

Mr. Sandip Choraria

... For the petitioner.

Mr. Pradyat Saha

... For the Union of India.

Mr. A. Ray, Ld. GP.

Mr. S. Mukherjee

Mr. D. Ghosh

... For the Respondents.

Heard the learned advocates appearing for the parties.

Main grievance of the petitioner in this writ petition is that over the same subject and the same matter two authorities, that is, State Bureau of Investigation as well as State Sale Tax authority both are investigating simultaneously which is illegal and cannot be continued by both the authorities together. This matter was heard on 18th November, 2021 when Mr. Ghosh, learned advocate appearing for the State respondents was asked to take instruction in the matter and who has filed the instruction received on 25th November, 2021, from the State Bureau of Investigation authority from which it appears that it has been decided that only State Bureau of Investigation will continue with the investigation in question and not the State Sales Tax authority.

Taking into consideration the contents of such instruction dated 25th November, 2021 this writ petition is disposed of by directing the respondent No.1/State Bureau of Investigation authority to act as per their instruction filed in Court today. State Bureau of Investigation authority/ respondent No.1 will continue with the investigation and respondent No.3 will not pursue any more, investigation relating to the issue raised in this writ petition. In course of investigation respondent No.1 & 2 concerned shall also consider blocking inputs of credit. Respondent No.3 will make over the relevant records to the respondent No.1.

With this observation this writ petition being WPA 16459 of 2021 is disposed of. It is expected that investigation will be concluded expeditiously.

(Md. Nizamuddin, J.)